

second direction perpendicular to the first direction, each groove including a first surface and a second surface.

~~40~~ 41. (New) The reflection graduation as recited in claim 40, wherein the grooves are regularly spaced in the first subsections.

~~41~~ 42. (New) The reflection graduation as recited in claim 40, wherein the first surface and the second surface of each groove are oriented at an angle of approximately  $72^\circ$  to one another.

~~42~~ 43. (New) The reflection graduation as recited in claim 39, wherein the silicon substrate includes monocrystalline silicon, and wherein the first direction corresponds to a direction of the monocrystalline silicon.

~~43~~ 44. (New) The reflection graduation as recited in claim 39, wherein a width in the first direction of each first subsection is equivalent to a width in the first direction of each second subsection.

~~44~~ 45. (New) The reflection graduation as recited in claim 40, wherein each first subsection includes at least one secondary V-shaped groove that extends in the second direction along nearly an entire length of an edge of each first subsection.

~~45~~ 46. (New) The reflection graduation as recited in claim 39, wherein the second subsections include a coating of highly reflective material.

~~46~~ 47. (New) The reflection graduation as recited in claim 39, wherein the oblique surfaces form pyramid-shaped depressions.

~~47~~ 48. (New) The reflection graduation as recited in claim 39, wherein the oblique surfaces are positioned so that a light beam directed thereon from a direction of incidence reflects from the oblique surfaces in a direction that coincides with a direction other than the direction of incidence.

48/49. (New) A method for manufacturing a reflection graduation, comprising the steps of:

providing a silicon substrate; and  
forming first subsections and second subsections that alternatively extend in a first direction on the silicon substrate, the first subsections and the second subsections having different optical reflecting properties;

wherein, in the first subsections, a plurality of oblique surfaces is produced by deep etching, the oblique surfaces positioned such that no retroreflection of the light beams incident thereto results.

49/50. (New) The method as recited in claim 49, further comprising the step of forming a plurality of V-shaped grooves in a second direction perpendicular to the first direction.

50/51. (New) The method as recited in claim 50, wherein the forming step includes the substep of selectively etching oblique surfaces into the silicon substrate using an etching solution in a region of the first subsections.

51/52. (New) The method as recited in claim 51, further comprising the step of covering at least the second subsections with an etching mask on the silicon surface prior to the forming step.

52/53. (New) The method as recited in claim 52, wherein the etching mask includes chromium.

53/54. (New) The method as recited in claim 51, wherein the etching solution includes potassium hydroxide in combination with isopropanol.

54/55. (New) The method as recited in claim 51, wherein the etching step continues until each of the V-shaped grooves is completely formed.

55/56. (New) The method as recited in claim 52, further comprising the step of removing the etching mask after completion of the forming step.